UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK	
SEVERSTAL WHEELING, INC. RETIREMENT COMMITTEE, et al.,	10 Civ. 954 (LTS) (GWG)
Plaintiffs,	10 CIV. 754 (L16) (GWG)
-against-	ECF Case
WPN CORPORATION, et al.,	
Defendants.	NOTICE OF APPEARANCE
X	

PLEASE TAKE NOTICE THAT Matthew A. Smith, of Cohen Milstein Sellers & Toll, PLLC, an attorney duly admitted to practice law before this Court *pro hac vice*, hereby appears on behalf of plaintiffs, Severstal Wheeling, Inc. Retirement Committee, Timothy S. Rogers, William Drew Landon, and Richard Caruso, as named fiduciaries of the Wheeling Corrugating Company Retirement Security Plan and the Salaried Employees' Pension Plan of Severstal Wheeling, Inc., in the above-referenced action.

Dated: January 8, 2014 Respectfully submitted,

/s/ Matthew A. Smith

Matthew A. Smith
Cohen Milstein Sellers & Toll PLLC
1100 New York Ave., NW
Suite 500, West Tower
Washington, DC 20005
Telephone: (202) 408-4670
mbunch@cohenmilstein.com

Attorney for Plaintiffs